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GOVERNMENT OF GOA

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Notification

7/11/2013-LA

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 2013 (Goa Act 17 of 2013), which has been passed by the Legislative Assembly of Goa on 29-4-2013 and assented to by the Governor of Goa on 27-5-2013, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 29th May, 2013.

The Goa Motor Vehicles (Taxation on Passengers and Goods)
(Amendment) Act, 2013

(Goa Act 17 of 2013) [27-5-2013]

AN

ACT

further to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974).

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 2013.

(2) It shall come into force at once.

2. *Amendment of Schedule.*— In the Schedule appended to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974), in clause (1), in sub-clause (a),—

(i) for items (i) to (iv), the following items shall be respectively substituted, namely:—

“(i) Vehicles permitted to ply as stage carriages — Rupees fifty, per seat, per month, for the vehicles registered in the State of Goa.

Explanation.— Where stage carriage is permitted to carry standing passengers, one third of fee per seat referred to in item (i) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

(ii) Vehicles permitted to ply as contract carriages — One hundred rupees, per seat, per month for the vehicle registered in the State of Goa and rupees three hundred, per seat, for the vehicles registered in a State other than the State of Goa, for one round trip.

(iii) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), registered in the State of Goa,

(A) for bus:— Rupees two hundred fifty per seat, per month.

(B) for maxi cabs:— Rupees one hundred, per seat, per month.

(C) for bus (sleeper coach):— Rupees three hundred, per passenger, per month.

(iv) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), registered in a State other than the State of Goa and plying in the State of Goa,

(A) for bus:— Rupees six hundred, per seat, per month.

(B) for maxi cabs:— Rupees three hundred, per seat, per month.

(ii) after item (iv), the following items shall be inserted, namely:—

“(v) Vehicles in respect of which permits have been issued under section 88(8) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)/(special permit) registered in a State other than the State of Goa and plying in the State of Goa,

(A) for bus and maxi cabs:— Rupees one hundred fifty, per seat, for single return trip.

(B) for bus (sleeper coach):— Rupees three hundred, per passenger, for single return trip.

(vi) Vehicles in respect of which counter-signatures of permits have been granted under section 88(4) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), registered in a State other than the State of Goa and plying in the State of Goa,

for bus or mini bus:— Rupees one thousand two hundred, per seat, per month.”.

Secretariat, PROMOD V. KAMAT,
Porvorim-Goa, Secretary to the Govt. of Goa,
Dated: 29-5-2013. Law Department (Legal Affairs).

Notification

7/12/2013-LA

The Goa Motor Vehicles Tax (Amendment) Act, 2013 (Goa Act 18 of 2013), which has been passed by the Legislative Assembly of Goa on 29-4-2013 and assented to by the Governor of Goa on 28-5-2013, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 29th May, 2013.

The Goa Motor Vehicles Tax (Amendment) Act, 2013

(Goa Act 18 of 2013) [28-5-2013]

AN

ACT

further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974).

Be it enacted by the Legislative Assembly of Goa in the Sixty-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2013.

(2) It shall come into force at once.

2. *Amendment of section 3-A.*— In the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) (hereinafter referred to as the “principal Act”), in section 3-A, for the “TABLE”, the following “TABLE” shall be substituted, namely:—

"TABLE			Class of Motor Vehicles		Maximum Annual Rate of tax in Rs.
Sr. No.	Class and age of the vehicle	Rate of cess in rupees			
(1)	(2)	(3)			
(1)	Vehicle which has completed 15 years from the date of its initial registration, at the time of renewal of Certificate of Registration as per sub-section (10) of section 41 or at the time of renewal of fitness certificate issued under section 56 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), as the case may be,—		cycles with attachment for propelling the same by mechanical power:—		
			Motor cycle used for hire	Rs. 150/-	
			(II) Goods vehicles belonging to individual other than Company/Institution/Corporation/ etc., of which the gross vehicle weight,—		
			(a) is upto 1,000 kgs.	Rs. 5,600/- as one-time tax at the time of registration.	
			(b) exceeds 1,000 kgs. but does not exceed 2,000 kgs.	Rs. 12,600/- as one-time tax at the time of registration.	
			(c) exceeds 2,000 kgs. but does not exceed 3,000 kgs.	Rs. 15,400/- as one-time tax at the time of registration.	
			(d) exceeds 3,000 kgs. but does not exceed 4,000 kgs.	Rs. 18,900/- as one-time tax at the time of registration.	
			(e) exceeds 4,000 kgs. but does not exceed 5,000 kgs.	Rs. 21,700/- as one-time tax at the time of registration.	
			(f) exceeds 5,000 kgs. but does not exceed 6,000 kgs.	Rs. 25,200/- as one-time tax at the time of registration.	
			(g) exceeds 6,000 kgs. but does not exceed 7,000 kgs.	Rs. 27,300/- as one-time tax at the time of registration.	
			(h) exceeds 7,000 kgs. but does not exceed 8,000 kgs.	Rs. 4,100/- as annual tax or Rs. 28,700/- as one-time tax in lieu of annual tax, at the time of registration.	
			(i) exceeds 8,000 kgs. but does not exceed 9,000 kgs.	Rs. 4,600/- as annual tax, or Rs. 32,200/- as one-time tax in lieu of annual tax, at the time of registration.	
			(j) exceeds 9,000 kgs. but does not exceed 10,000 kgs.	Rs. 4,900/- as annual tax, or Rs. 34,300/- as one-time tax in lieu of annual tax, at the time of registration.	

3. *Amendment of section 3-B.*— In section 3-B of the principle Act, for the figures "10,000/-", "30,000/-" and "50,000/-", the figures "12,000/-", "40,000/-" and "75,000/-", shall be respectively substituted.

4. *Substitution of Schedule.*— For the Schedule appended to the principal Act, the following Schedule shall be substituted, namely:—

"SCHEDULE PART 'A' SCHEDULE OF TAXATION (See section 3)	
Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(A) Motor Vehicles fitted solely with pneumatic tyres:—	
(I) Motor cycles and tricycles: (including motor scooters and	

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.	Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(k) exceeds 10,000 kgs. but does not exceed 11,000 kgs.	Rs. 5,300/- as annual tax, or Rs. 37,100/- as one-time tax in lieu of annual tax, at the time of registration.	(d) exceeds 3,000 kgs. but does not exceed 4,000 kgs.	Rs. 21,000/- as one-time tax at the time of registration.
(l) exceeds 11,000 kgs. but does not exceed 12,000 kgs.	Rs. 5,800/- as annual tax, or Rs. 40,600/- as one-time tax in lieu of annual tax, at the time of registration.	(e) exceeds 4,000 kgs. but does not exceed 5,000 kgs.	Rs. 23,800/- as one-time tax at the time of registration.
(m) exceeds 12,000 kgs. but does not exceed 13,000 kgs.	Rs. 6,100/- as annual tax, or Rs. 42,700/- as one-time tax in lieu of annual tax, at the time of registration.	(f) exceeds 5,000 kgs. but does not exceed 6,000 kgs.	Rs. 28,000/- as one-time tax at the time of registration.
(n) exceeds 13,000 kgs. but does not exceed 14,000 kgs.	Rs. 6,400/- as annual tax, or Rs. 44,800/- as one-time tax in lieu of annual tax, at the time of registration.	(g) exceeds 6,000 kgs. but does not exceed 7,000 kgs.	Rs. 30,100/- as one-time tax at the time of registration.
(o) exceeds 14,000 kgs. but does not exceed 15,000 kgs.	Rs. 6,900/- as annual tax, or Rs. 48,300/- as one-time tax in lieu of annual tax, at the time of registration.	(h) exceeds 7,000 kgs. but does not exceed 8,000 kgs.	Rs. 5,125/- as annual tax or Rs. 35,875/- as one-time tax in lieu of annual tax, at the time of registration.
(p) exceeds 15,000 kgs. but not exceed 16,000 kgs.	Rs. 7,500/- as annual tax, or Rs. 52,500/- as one-time tax in lieu of annual tax, at the time of registration.	(i) exceeds 8,000 kgs. but does not exceed 9,000 kgs.	Rs. 5,750/- as annual tax or Rs. 40,250/- as one-time tax in lieu of annual tax, at the time of registration.
(q) exceeds 16,000 kgs. for every 1,000 kgs. or part thereof in excess of 16,000 kgs.	Rs. 400/- as annual tax, or Rs. 2,800/- as one-time tax in lieu of annual tax, at the time of registration.	(j) exceeds 9,000 kgs. but does not exceed 10,000 kgs.	Rs. 6,125/- as annual tax or Rs. 42,875/- as one-time tax in lieu of annual tax, at the time of registration.
(III) Goods vehicles not covered under clause II of which the gross vehicle weight:—		(k) exceeds 10,000 kgs. but does not exceed 11,000 kgs.	Rs. 6,625/- as annual tax or Rs. 46,375/- as one-time tax in lieu of annual tax, at the time of registration.
(a) does not exceed 1,000 kgs.	Rs. 7,000/- as one-time tax at the time of registration.	(l) exceeds 11,000 kgs. but does not exceed 12,000 kgs.	Rs. 7,250/- as annual tax or Rs. 50,750/- as one-time tax in lieu of annual tax, at the time of registration.
(b) exceeds 1,000 kgs. but does not exceed 2,000 kgs.	Rs. 14,000/- as one-time tax at the time of registration.	(m) exceeds 12,000 kgs. but does not exceed 13,000 kgs.	Rs. 7,625/- as annual tax or Rs. 53,375/- as one-time tax in lieu of annual tax, at the time of registration.
(c) exceeds 2,000 kgs. but does not exceed 3,000 kgs.	Rs. 17,500/- as one-time tax at the time of registration.	(n) exceeds 13,000 kgs. but does not exceed 14,000 kgs.	Rs. 8,000/- as annual tax or Rs. 56,000/- as one-time tax in lieu of annual tax, at the time of registration.
		(o) exceeds 14,000 kgs. but does not exceed 15,000 kgs.	Rs. 8,625/- as annual tax or Rs. 60,375/- as one-time tax in lieu of

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.	Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
	annual tax, at the time of registration.	(VII) Additional tax payable in respect of motor vehicles used for drawing trailers.	
(p) exceeds 15,000 kgs. but does not exceed 16,000 kgs.	Rs. 9,375/- as annual tax or Rs. 65,625/- as one-time tax in lieu of annual tax, at the time of registration.	(a) for each trailer when it is used for the carriage of goods	At the rates specified in clause II or clause III of item (A) in respect of motor vehicles used for carriage of goods or material.
(q) exceeds 16,000 kgs. for every 1,000 kgs. or part thereof in excess of 16,000 kgs.	Rs. 800/- as annual tax or Rs. 5,600/- as one-time tax in lieu of annual tax, at the time of registration.	(b) for each trailer when it is used for the carriage of passengers	At the rates specified in clause VI of item A in respect of motor vehicles plying for hire and used for the carriage of passengers.
(IV) Goods vehicles carrying mineral ore.	Rates shown in clause II and III above, as the case may be, plus 20 percent.	(B) Motor Vehicles other than those fitted with pneumatic tyres	The rates shown in item A plus 50 percent.
(V) Taxis and Auto Rickshaws:		(C) Dealers in, or manufacturers of Motor Vehicles:	
Taxis –		(a) General licence in respect of each vehicle	Rs. 200/-
(a) upto 3 seaters	Rs. 300/-		
(b) upto 4 seaters	Rs. 350/-		
(c) upto 5 seaters	Rs. 400/-		
For every additional seat upto a maximum of 7 seats	Rs. 50/-		
(d) Non-A/c All India Tourist Taxis, per seat	Rs. 125/-		
(e) All India Tourist Taxis (A/c) per seat	Rs. 200/-		
Auto Rickshaws —			
auto Rickshaws upto 2 seats used for hire	Rs. 110/-		
for every additional seat	Rs. 50/-		
(VI) Passenger vehicles:			
(a) upto 18 seats	Rs. 1,800/-		
(b) for every additional seat over 18 seats	Rs. 100/-		
(c) for every passenger (other than seated passenger) which the vehicle is permitted to carry	Rs. 50/-		
<i>Explanation:—</i> In clause V and clause VI above, the seating capacity is to be determined exclusive of the driver's seat.			
		(A) If the vehicle is already registered in any other State, at the time of re-registration and for assignment of new Registration Mark, when it's age from the date of registration is,—	
			Percentage on Rate of tax specified in PART A
		(a) not more than two years	95% 95%
		(b) more than two years but not more than three years	90% 90%

Class of vehicles	Two Wheelers	Four Wheelers and above	Class of vehicles	Two Wheelers	Four Wheelers and above
(c) more than three years but not more than four years	85%	85%		(iii) 10% of the cost of the vehicle, where cost of vehicle exceeds Rs. 10 lakhs.	
(d) more than four years but not more than five years	80%	80%			
(e) more than five years but not more than six years	75%	75%			
(f) more than six years but not more than seven years	70%	70%	(5) Motor vehicles belonging to the partnership firm and limited companies with share capital of less than Rs. 50 lakhs	(i) 9% of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs.	
(g) more than seven years but not more than eight years	65%	65%		(ii) 10% of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs. 10 lakhs.	
(h) more than eight years but not more than nine years	60%	60%			
(i) more than nine years but not more than ten years	55%	55%			
(j) more than ten years but not more than eleven years	50%	50%			
(k) more than eleven years but not more than twelve years	45%	45%			
(l) more than twelve years but not more than thirteen years	40%	40%			
(m) more than thirteen years but not more than fourteen years	35%	35%			
(n) more than fourteen years but not more than fifteen years	30%	30%			
(o) more than fifteen years	20%	20%		(iii) 12% of the cost of the vehicle, where cost of vehicle exceeds Rs. 10 lakhs.	
(B) At the time of registration of new vehicle:					
(1) Motor cycle/Motor scooter/ /Auto rickshaw irrespective of it's horse power, whose cost is upto Rs. 2.00 lakhs	8% of the cost of the Motor cycle/ /Motor scooter		(6) Any other motor vehicle not covered under clauses (4) and (5)		
(2) Motor cycle irrespective of its horse power, whose cost is above Rs. 2.00 lakhs	12% of the cost of the Motor cycle		(i) 10% of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs.		
(3) Tricycle for every 25 kgs. –weight or part thereof	Rs. 150/-		(ii) 12% of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs. 10 lakhs.		
(4) Motor vehicles belonging to the individuals	(i) 8% of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs. (ii) 9% of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs. 10 lakhs.		(iii) 14% of the cost of the vehicle, where cost of vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 25 lakhs.		
			(iv) 16% of the cost of the vehicles, where cost of vehicle exceeds Rs. 25 lakhs.		
			PART 'C'		
			SCALE OF REFUND		
			(See section 9)		
			Schedule indicating refund for two wheelers, four wheelers and above irrespective of the cost of the vehicle in respect of which life time tax is paid on or after 01-04-1997.		

Secretariat,
Porvorim, Goa. PRAMOD V. KAMAT,
Dated: 29-5-2013. Secretary to the Government of Goa,
Law Department
(Legal Affairs).